

**§ 352c. Reimbursement of allottees or heirs for taxes paid on lands patented in fee before end of trust**

The Secretary of the Interior is hereby authorized, under such rules and regulations as he may prescribe, to reimburse Indian allottees, or Indian heirs or Indian devisees of allottees, for all taxes paid, including penalties and interest, on so much of their allotted lands as have been patented in fee prior to the expiration of the period of trust without application by or consent of the patentee: *Provided*, That if the Indian allottee, or his or her Indian heirs or Indian devisees, have by their own act accepted such patent, no reimbursement shall be made for taxes paid, including penalties and interest, subsequent to acceptance of the patent: *Provided further*, That the fact of such acceptance shall be determined by the Secretary of the Interior.

In any case in which a claim against a State, county, or political subdivision thereof, for taxes collected upon such lands during the trust period has been reduced to judgment and such judgment remains unsatisfied in whole or in part, the Secretary of the Interior is authorized, upon reimbursement by him to the Indian of the amount of taxes including penalties and interest paid thereon, and upon payment by the judgment debtor of the costs of the suit, to cause such judgment to be released: *Provided further*, That in any case, upon submission of adequate proof, the claims for taxes paid by or on behalf of the patentee or his Indian heirs or Indian devisees have been satisfied, in whole or in part, by the State, county, or political subdivision thereof, the Secretary of the Interior is authorized to reimburse the State, county, or political subdivision for such amounts as may have been paid by them.

(June 11, 1940, ch. 315, §1, 54 Stat. 298; Feb. 10, 1942, ch. 56, §1, 56 Stat. 87.)

AMENDMENTS

1942—Act Feb. 10, 1942, inserted two provisos to first par., substituted in first par. “Indian allottees, or Indian heirs or Indian devisees of allottees” and “have been patented” for “Indian allottees and Indian heirs of allottees” and “having been patented”, struck out from first par. “, has been or may be restored to trust status through cancellation of the fee patent by the Secretary of the Interior” after “consent of the patentee”, designated as second par. the two provisos of original par., inserted in second par. “in whole or in part” after “remains unsatisfied” and substituted in second par. “during the trust period” and “by the judgment debtor” for “while the patent in fee was outstanding” and “by the State, county, or political subdivision thereof” and in proviso “, upon submission of adequate proof, the claims for taxes paid by or on behalf of the patentee or his Indian heirs or Indian devisees have been satisfied, in whole or in part, by the State, county, or political subdivision thereof, the Secretary of the Interior is authorized to reimburse the State, county, or political subdivision for such amounts as may have been paid by them” for “in which a claim has been reduced to judgment and such judgment has been satisfied, the Secretary of the Interior is authorized, upon proof of satisfaction thereof, to reimburse the State, county, or political subdivision thereof, for the actual amount of the judgment, exclusive of the costs of litigation”.

APPROPRIATIONS

Act Feb. 10, 1942, ch. 56, §2, 56 Stat. 88, authorized appropriations to remain available until expended.

**§ 353. Sections inapplicable to certain tribes**

The provisions of this Act shall not apply to the Osage Indians, nor to the Five Civilized Tribes, in Oklahoma. Where deeds to tribal lands in the Five Civilized Tribes have been or may be issued, in pursuance of any tribal agreement or Act of Congress, to a person who had died, or who dies before the approval of such deed, the title to the land designated therein shall inure to and become vested in the heirs, devisees, or assigns of such deceased grantee as if the deed had issued to the deceased grantee during life.

(June 25, 1910, ch. 431, §§32, 33, 36 Stat. 863.)

REFERENCES IN TEXT

This Act, referred to in text, is act June 25, 1910, ch. 431, 36 Stat. 855, which enacted sections 47, 93, 151, 202, 337, 344a, 351, 352, 353, 372, 403, 406, 407, and 408 of this title, section 6a-1 of former Title 41, Public Contracts, and section 148 of Title 43, Public Lands, and amended sections 191, 312, 331, 333, and 336 of this title and sections 104 and 107 of former Title 18, Criminal Code and Criminal Procedure. Sections 104 and 107 of former Title 18 were repealed and restated as sections 1853 and 1856 of Title 18, Crimes and Criminal Procedure, by act June 25, 1948, ch. 645, 62 Stat. 683. Section 6a-1 of former Title 41 was repealed and restated as section 6102(e) of Title 41, Public Contracts, by Pub. L. 111-350, §§3, 7(b), Jan. 4, 2011, 124 Stat. 3677, 3855. For complete classification of this Act to the Code, see Tables.

CODIFICATION

The first and second sentences are from sections 33 and 32, respectively of act June 25, 1910.

**§ 354. Lands not liable for debts prior to final patent**

No lands acquired under the provisions of this Act shall, in any event, become liable to the satisfaction of any debt contracted prior to the issuing of the final patent in fee therefor.

(Feb. 8, 1887, ch. 119, as added June 21, 1906, ch. 3504, 34 Stat. 327.)

REFERENCES IN TEXT

This Act, referred to in text, is act Feb. 8, 1887, ch. 119, 24 Stat. 388, as amended, and is popularly known as the Indian General Allotment Act. For classification of this Act to the Code, see Short Title note set out under section 331 of this title and Tables.

**§ 355. Laws applicable to lands of full-blooded members of Five Civilized Tribes**

The lands of full-blooded members of any of the Five Civilized Tribes are made subject to the laws of the State of Oklahoma, providing for the partition of real estate. Any land allotted in such proceedings to a full-blood Indian, or conveyed to him upon his election to take the same at the appraisement, shall remain subject to all restrictions upon alienation and taxation obtaining prior to such partition. In case of a sale under any decree, or partition, the conveyance thereunder shall operate to relieve the land described of all restrictions of every character.

(June 14, 1918, ch. 101, §2, 40 Stat. 606.)

CHOCTAW TRIBE; SALE OF LANDS AND INTERESTS THEREIN; TRANSFER TO TRIBAL CORPORATION OR FOUNDATION; PER CAPITA DISTRIBUTION

Pub. L. 91-386, §1, Aug. 24, 1970, 84 Stat. 828, repealed Pub. L. 86-192, §§1-12, Aug. 25, 1959, 73 Stat. 420, as

amended by Pub. L. 87-609, §§1, 2, Aug. 24, 1962, 76 Stat. 405; Pub. L. 89-107, Aug. 4, 1965, 79 Stat. 432; Pub. L. 90-476, Aug. 11, 1968, 82 Stat. 703, which provided for termination of Federal supervision over affairs of the Choctaw Tribe, including termination of eligibility of individual Choctaw members for certain Federal services and benefits provided Indians because of their status as Indians; authority to establish a trustee, corporation, or other legal entity under State law as a successor in interest to the tribal entity; and authority for Secretary of the Interior to sell land and interest in land owned by the Choctaw Tribe for benefit of the tribe, to convey to the successor entity certain lands and mineral interests of the Choctaw Tribe, and to distribute per capita funds held by the United States for benefit of the Choctaw Tribe.

Pub. L. 91-386, §2, Aug. 20, 1970, 84 Stat. 828, provided that: "Repeal of the Act of August 25, 1959 [see note above] shall not be construed to abrogate, impair, annul, or otherwise affect any right or interest which may have vested under the provisions of said Act nor shall repeal affect any legal action pending on the date of enactment of this Act [Aug. 24, 1970]."

#### EXTENSION OF PERIOD OF RESTRICTIONS ON LANDS

Act Aug. 11, 1955, ch. 786, 69 Stat. 666, extended for the lives of the Indians who own lands the period of restrictions against alienation, lease, mortgage, or other encumbrance of land; provided for application to Secretary of the Interior for removal of restrictions; authorized the Secretary, without application, to remove restrictions on lands of Indians who are able to manage their own affairs; permitted proceeding in county court where Secretary disapproved or failed to either approve or disapprove the application for removal; granted right of appeal; required Secretary to turn over full ownership and control of any money and property held in trust when an order removing restrictions becomes effective; and, continued existing exemptions from taxation that constitute a vested property right.

#### REMOVAL OF LAND RESTRICTION AT DEATH; APPROVAL OF CONVEYANCE; JURISDICTION OF OKLAHOMA STATE COURTS; TAX EXEMPTION

Act Aug. 4, 1947, ch. 458, 61 Stat. 731, provided that death removed restrictions on land; clarified the laws relating to the approval of conveyances of restricted lands; defined the jurisdiction of Oklahoma State courts over certain classes of Indian litigation; set out the procedure governing the removal of cases to the Federal courts and authorized appeals from orders of remand; and limited the tax-exempt acreage of restricted Indian lands.

Act Aug. 4, 1947, ch. 458, §6(e), 61 Stat. 733, was amended by act Aug. 12, 1953, ch. 409, §2, 67 Stat. 558, by permitting the filing of a list of nontaxable lands that have been sold during the preceding year, instead of cumulative lists showing all restricted lands of the Five Civilized Tribes that are tax exempt.

#### VALIDATION OF LAND TITLES AND COURT JUDGMENTS

Act July 2, 1945, ch. 223, 59 Stat. 313, validated titles to certain lands conveyed by the Indians of the Five Civilized Tribes on and after April 26, 1931, and prior to July 2, 1945; amended act Jan. 27, 1933, ch. 23, 47 Stat. 777, by limiting restrictions on the alienation of lands or interests in lands acquired by inheritance, devise, or in any other manner where such lands or interests were not restricted against alienation at the time of acquisition, and all conveyances executed after Jan. 27, 1937, and prior to July 2, 1945; and validated State court judgments in Oklahoma and judgments of the United States District Courts of the State of Oklahoma.

#### CREATION OF TRUSTS

Act Jan. 27, 1933, ch. 23, 47 Stat. 777, as amended by act Aug. 4, 1947, ch. 458, §12, 61 Stat. 734, provided for the creation of trusts by Indians; authorized transfers to trustees; denied release of trust agreement restric-

tions and alienation of corpus and income; made approved contracts irrevocable; provided remedy for illegally procured trusts by cancellation proceedings; and delegated administration of act to Secretary of the Interior.

#### REMOVAL OF RESTRICTIONS FROM PART OF ALLOTTED LANDS; LEASES; TAXATION; APPOINTMENT OF LOCAL AGENTS

Act May 27, 1908, ch. 199, 35 Stat. 312, as amended by act Apr. 12, 1926, ch. 115, §1, 44 Stat. 239, provided in part for the removal of restrictions from part of the lands of allottees; authorized leases of allotted lands; made unrestricted lands subject to taxation; voided alienation or incumbrance of restricted lands; and authorized appointment of local agents to investigate estates of minors and to advise and represent allottees. [For information regarding constitutionality of certain provisions of act May 27, 1908, formerly set out above, see Congressional Research Service, *The Constitution of the United States of America: Analysis and Interpretation*, Appendix 1, Acts of Congress Held Unconstitutional in Whole or in Part by the Supreme Court of the United States.]

#### FINAL DISPOSITION OF AFFAIRS OF THE FIVE CIVILIZED TRIBES

Act Apr. 26, 1906, ch. 1876, 34 Stat. 137, provided in part for membership and enrollment rules; required patents to issue in name of allottee and to be recorded; transferred records of land offices to the clerk of the United States district court; transferred control of tribal schools to Secretary of the Interior; abolished tribal taxes; extended restrictions on alienation of allotted lands; authorized conveyances of inherited lands; authorized disposal of property by will; provided that lands upon dissolution of the tribes be held in trust by the United States; and continued tribal governments.

#### §356. Allowance of undisputed claims of restricted allottees of Five Civilized Tribes

No undisputed claims to be paid from individual moneys of restricted allottees, or their heirs, or uncontested agricultural and mineral leases (excluding oil and gas leases) made by individual restricted Indian allottees, or their heirs, shall be forwarded to the Secretary of the Interior for approval, but all such undisputed claims or uncontested leases (except oil and gas leases) shall be paid, approved, rejected, or disapproved by the Superintendent for the Five Civilized Tribes of Oklahoma: *Provided, however*, That any party aggrieved by any decision or order of the Superintendent for the Five Civilized Tribes of Oklahoma may appeal from the same to the Secretary of the Interior within thirty days from the date of said decision or order.

(Feb. 14, 1920, ch. 75, §18, 41 Stat. 426.)

#### CODIFICATION

The clause "heretofore required to be approved under existing law by the Secretary of the Interior" after the words "but all such undisputed claims or uncontested leases (except oil and gas leases)" omitted from text as superfluous.

#### TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of Department of the Interior, with certain exceptions, to Secretary of the Interior, with power to delegate, see Reorg. Plan No. 3 of 1950, §§1, 2, eff. May 24, 1950, 15 F.R. 3174, 64 Stat. 1262, set out in the Appendix to Title 5, Government Organization and Employees.